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Budget Clerical and Assistance Series

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Budget Clerical and Assistance Series

GS-0561

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SERIES DEFINITION

This series includes all positions the principal duties of which are to perform clerical and technical work in support of budget analysis and administration when such work requires primarily knowledge of the procedures which facilitate budgeting as conducted in the Federal Service. Work of this series requires practical understanding and skill in the application of administrative rules, regulations, and procedures associated with recording, reporting, processing, and keeping track of budgetary transactions, e.g., the credit, receipt, transfer, allotment, withdrawal, obligation, or outlay of funds.

EXCLUSIONS

This standard expands and supersedes the series coverage standard for the Budget Clerical and Assistance Series, GS-561, issued in December 1980.

The following types of positions are excluded from this series:

1. Positions which primarily involve the performance of supporting clerical work in accounting that requires a basic understanding of accounting systems, regulations, and procedures. Such positions are classifiable to the Accounting Technician Series, GS-525.
2. Positions which primarily involve the examination of vouchers, invoices, and claims to determine accuracy, adequacy of documentation, and compliance with regulations. Such positions are classifiable to the Voucher Examining Series, GS-540.
3. Positions which involve the performance of a variety of financial support duties when knowledge and work characteristic of the Budget Clerical and Assistance Series are not paramount. Such positions may be classifiable to the Financial Clerical and Assistance Series, GS-503.
4. Positions that require analytical skill and knowledge of the budget process comparable to that of the Budget Analysis Series, GS-560.
5. Positions which require the application of professional knowledge of accounting principles and theory in the design, development, installation, operation, inspection, or audit of accounting systems, or the analysis and interpretation of accounting data. Such positions are classifiable to the Accounting Series, GS-510, or the Auditing Series, GS-511.

OCCUPATIONAL INFORMATION

Positions in this series require knowledge and skill in the application of procedures, methods, and techniques which support the analysis and administration of the Federal budget. Such positions are typically located in a budget office where budget analysts are also employed. However, physical proximity to budget analysts or to a budget officer is not a requirement. A position may properly be classified to this series without being located in a budget office so long as the position requires skills and knowledges characteristic of this series and involves the performance of duties of the type contemplated in this standard.

All budget clerical work is not alike. Some positions, such as those in industrially-funded activities, involve the maintenance of ledgers much like those used in a cost accounting operation. Others, which are concerned with salary and administrative expenses paid out of appropriated funds may require less sophisticated record-keeping techniques.

Incumbents of some positions in this series participate in the budget formulation process by compiling, consolidating, checking, and arranging funding data in requests to cover projected annual operating expenses. Employees may also submit organizational funding requests in proper format through channels for inclusion in the budget request prepared at higher echelons in the agency. So long as the work involves essentially procedural compilation of numerical budget data (rather than analysis of the amounts, costs, benefits, and timing of funding requested), the positions are properly classified to the Budget Clerical and Assistance Series.

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Any system of budgeting may make use of computerized tracking and adjustment methods. Incidental use of desk top calculators and other computerized information entry or retrieval devices does not serve to exclude a position from this series.

The kinds of budget accounts maintained by an organization depend largely upon the kinds of programs and activities in which the organization is engaged and the nature, source, and uses of funds available for the operation of those programs.

For a summary of the budget process and definitions of terms used in this standard, refer to the classification standard for the Budget Analysis Series, GS-560.

TITLES

The basic title for positions in this series at and below grade GS-4 is Budget Clerk. Positions at and above grade GS-5 are to be titled Budget Assistant.

The prefix Lead is added to the basic title of a position which meets the criteria in the Work Leader Grade-Evaluation Guide for evaluation as a work leader.

The prefix Supervisory is added to the basic title of a position which meets the criteria in the Supervisory Grade-Evaluation Guide for evaluation as a supervisor.

EVALUATION OF POSITIONS

This is a one-grade interval series.

Nonsupervisory positions

Criteria (e.g., factor level descriptions and benchmarks) in this standard are designed to cover nonsupervisory clerical and assistant work performed in support of budgetary functions regardless of the position's organizational or geographical location.

Nonsupervisory positions are to be evaluated on a factor-by-factor basis, using the factor level descriptions and/or the benchmarks for the Budget Clerical and Assistance Series. Work that is not specifically described in a factor level may be credited if it is clearly equivalent to and fully meets the intent of the factor level. The absence of a particular factor level among the factor level descriptions of this standard does not preclude the evaluation of a factor in a specific position to that level. Similarly, the absence of a benchmark at a particular grade does not prevent the evaluation of a position to that grade. More detailed instructions for the evaluation of positions are to be found in the Instructions for the Factor Evaluation System (FES), under Section VII of the General Introduction, Background, and Instructions to the Position- Classification Standards.

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Supervisory Positions

Positions which meet the criteria for titling as supervisory should be evaluated under Part I of the Supervisory Grade-Evaluation Guide (SGEG).

GRADE CONVERSION TABLE

Total points on all evaluation factors are converted to GS grade as follows:

GS Grade	Point Range
2	255-450
3	455-650
4	655-850
5	855-1100
6	1105-1350
7	1355-1600
8	1605-1850

FACTOR LEVEL DESCRIPTIONS

FACTOR 1, KNOWLEDGE REQUIRED BY THE POSITION

Factor 1 measures the nature and extent of information or facts which a worker must understand in order to do acceptable work (e.g., steps, procedures, practices, rules, principles, and concepts) and the nature and extent of the skills needed to apply these knowledges. To be used as a basis for selecting a level under this factor, a knowledge must be required and applied.

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Level 1-1 -- 50 points

Knowledge of routine, step-by-step procedures for receiving, routing, and circulating budgetary correspondence and forms. Procedures (e.g., time and date stamping, coding by job order to request number, or routing by name and assignment) are easily mastered.

Knowledge is used to identify, sort, mark, verify, and record receipt of forms and documents used in the budgetary process.

Level 1-2 -- 200 points

Knowledge of basic arithmetic (i.e., addition, subtraction, multiplication, and division), and ability to discern numerical relationships among categories of line items in budget records, reports, forms, and documents. Work also requires knowledge of office procedures for filing, routing, and updating budgetary forms and documents. Knowledge is used to extract and/or record financial data from budgetary records and documents (e.g., quantities of goods purchased or delivered, costs of services performed, hours worked by employees, and/or dollar balances in budget accounts). Knowledge is also used to enter and maintain running totals of funds available and/or expended by line item, object class, and account code.

Level 1-3 -- 350 points

Work at this level requires detailed knowledge of procedures and regulations for the allotment and distribution of funds, and code structures of accounts of assigned activities (e.g., supply, personnel, travel, transportation, utilities, and procurement). Knowledge is used to compare requests for funds with allowable funding limits in selected budgetary documents, and to verify that funds are available for the stated purpose. Knowledge of different object classes and line items is applied in determining where to locate funding information and in adjusting entries to reflect current status of funds in different accounts involving many different object classes and line items within the same appropriation or revolving fund.

Level 1-4 -- 550 points

At this level, in addition to knowledges described at lower levels, the employee has a practical knowledge of agency budgetary processes and procedures for transactions involving two or more appropriations with different guidelines and procedures; or a comparable mix of

appropriated fund and/or revolving fund accounts. Knowledge typically includes: regulations which apply to the processing of requests for allotments to cover substantive, mission-oriented programs; procedures for transferring funds between accounts and object classes among different appropriations; requirements for reporting on budget execution; and/or methods for calculating labor costs. Knowledge is used to identify and extract budgetary information from many different source documents (e. g., accounting records, vouchers, job orders, payroll records, cost estimates, utility bills, and appropriations documents) when this requires considering the applicability of the information and the characteristics (e.g., accuracy and reliability) of the sources. Knowledge at this level is also used to compile, consolidate, organize, and summarize information about the budget of the employing organization in annual budget estimates and a variety of one-time and recurring reports.

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Knowledge may also be applied in recording and preparing reports on the distribution of allotments, suballotments, obligations and expenditures, and other transactions among field activities or other organizations with account structures typical of this level.

FACTOR 2, SUPERVISORY CONTROLS

"Supervisory Controls" covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility, and the review of completed work. Controls are exercised by the supervisor in the way assignments are made, instructions are given to the employee, priorities and deadlines are set, and boundaries are defined. Responsibility of the employee depends upon the extent to which the employee is expected to develop the sequence and timing of various aspects of the work, to modify or recommend modification of instructions, and to participate in establishing priorities and defining objectives. The degree of review of completed work depends upon the nature and extent of the review, e.g., close and detailed review of each phase of the assignment; detailed review of the finished product; spot check of finished work for accuracy; or review only for adherence to standard operating procedures and office policies.

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Level 2-1 -- 25 points

The supervisor assigns one-of-a-kind and repetitive tasks (e.g., entering data on budgetary forms) that are accompanied by clear, detailed, specific instructions.

The employee works as instructed and consults with the supervisor as needed on procedures or formats not specifically covered in the original instructions or guidelines.

The work is closely controlled through the limited nature of the tasks assigned (e.g., transposing budgetary information from one schedule and format to another). Typically, the supervisor reviews work in progress and/or upon completion for arithmetical accuracy and adherence to established formats and procedures.

Level 2-2 -- 125 points

The supervisor makes continuing or individual assignments by indicating generally what is to be done, limitations, quality and quantity expected, deadlines, and priorities. The supervisor provides additional specific instructions for new or difficult assignments, such as those involving cross-checking totals, subtotals, and percentages among different documents, budgetary accounts, object classes, line items, types of products or services, or organizational subdivisions.

The employee exercises initiative in completing recurring assignments within prescribed time limits. The employee selects the proper procedures from among a limited range of instructions. Situations for which instructions and procedures are not specific are referred to the supervisor.

Completed assignments and methods used in processing budget transactions and in arriving at account totals, subtotals, and percentages are reviewed for accuracy and compliance with accepted guidelines and procedures for the work.

Level 2-3 -- 275 points

The supervisor or an employee of higher grade provides general guidance on the techniques and procedures for processing unusual or one-of-a-kind transactions which are without precedents, and which are not clearly covered by existing guidelines and instructions for the work.

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The employee independently plans and carries out the most difficult procedural and technical processing of budgetary transactions covered in available guidelines. The employee makes adjustments to the most complicated appropriated and/or revolving fund (industrially funded) accounts covered by guidelines without reference to the supervisor. At this level employees may suggest alternate processes and procedures for accomplishing budgetary transactions.

Completed work is spot checked by the supervisor or an employee of a higher grade for net availability of funds and for overall conformance to budgetary policies, requirements, and procedures. Methods used by the employee in arriving at final balances are rarely reviewed.

FACTOR 3, GUIDELINES

This factor covers the nature of guidelines and the judgment needed to apply them. Guides used in General Schedule occupations include, for example: desk manuals, established procedures and policies, traditional practices, and reference materials such as dictionaries style manuals, engineering handbooks, the pharmacopoeia, and the Federal Personnel Manual.

Individual jobs in different occupations vary in the specify, applicability, and availability of the guidelines for performance of assignments. Consequently, the constraints and judgmental demands placed upon employees also vary. For example, the existence of specific

instructions, procedures, and policies may limit the opportunity of the employee to make or recommend decisions or actions. However, in the absence of procedures or under broadly stated objectives, employees in some occupations may use considerable judgment in researching literature and developing new methods.

Guidelines should not be confused with the knowledges described under Factor 1, Knowledges Required by the Position. Guidelines either provide reference data or impose certain constraints on the use of knowledges.

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Level 3-1 -- 25 points

Established office operating procedures, budgetary forms and formats, manuals for the preparation of budgetary correspondence and reports, and related procedural guides are provided which cover all assignments performed by the employee.

The employee follows instructions in guides provided, without deviation. Changes in procedures, formats, or work methods must be approved in advance by the supervisor.

Situations not covered by guides provided are referred to the supervisor.

Level 3-2 -- 125 points

In addition to guidelines of the type described at the previous level (Level 3-1), specific guides available for use by the employee cover methods of entering, recording, checking, verifying, and consolidating budgetary data in forms, reports, records, and schedules used by the employing office.

Due to the number of similarity of guidelines available, the employee is required to use judgment in locating and selecting for use those methods and procedures to apply to various transactions such as transfers of funds between budgetary accounts, object classes, and line items; and/or suballotments within the same overall allotment. Work of this level may involve, making changes in format when entering or consolidating data representing obligations and expenditures; or adjusting figures in related forms and schedules to obtain internal agreement and consistency with overall totals and subtotals. At this level the employee may also determine which of several alternative methods to use in computing obligations and/or expenditures (e.g., for salaries, expenses, and employee travel).

The employee refers to the supervisor or a higher-graded co-worker those situations to which existing guidelines cannot be applied, or which involve deviations in the amount of funds available for use within an account (e.g., a questionable purpose).

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Level 3-3 -- 275 points

A wide variety of general procedural guidelines for the work are available, but guidelines may not specifically cover all aspects (e.g., documents, forms, adjustments) of the assignment. Guides characteristically include definitions of account codes, procedures for obtaining, transferring, and distributing funds, program and financial records, job order logs, OMB and

Treasury Department circulars, and agency and organizational reporting forms and procedures.

The employee applies a thorough understanding of procedures for the formulation and/or execution of a budget when interpreting and applying guides. In addition, work of this level requires that the employee independently adapt guidelines as necessary to cover new and unusual work situations. This may involve adapting or deviating from procedural instructions to complete assignments with short deadlines; to react to major shifts in program funding; and/or to process transactions for which no clear procedures have been established; or to process actions involving conflicting guidelines.

FACTOR 4, COMPLEXITY

This factor covers the nature, number, variety, and intricacy of tasks, steps, processes, methods, or procedures in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work.

Examples of work are included as aids to judgment, not as substitutes for factor level descriptions. In making sound classification determinations, the entire factor level in which an example appears must be considered.

Level 4-1 -- 25 points

The work consists of task that are clear-cut and directly related, such as checking the amount of funds available in an activity account by line item for several listings, or adding up the total amount of funds obligated or spent for a single line item in several similar accounts.

Procedures for doing the work are clearly specified in guidelines and supervisory instructions. There is no choice to be made in deciding how to proceed.

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Actions to be taken are quickly learned and repeated until each assigned task finished.

Examples of tasks characteristic of this level include:

- Sorting budget forms and reports by organization and component.
- Checking funds available by line item for a specific good, product, service, or purpose.

Level 4-2 -- 75 points

The employee identifies the appropriate budget accounts, object classes, line items, codes, and activity symbols for job orders, vouchers, cost estimates, funding requests, reimbursements, and/or similar transactions; enters or extracts cost information according to type of transactions (i.e., obligation, expenditure, reimbursements or transfer of funds); and verifies that all necessary procedures have been followed in documenting transactions. Typically, transactions encountered occur within a single appropriation or a single revolving fund subject to the same set of rules, procedures, and guidelines.

The employee must recognize the difference between account codes, line items, object classes, and types of transactions (e.g., obligations vs. expenditures, allotments vs. transfers of funds).

Actions to be taken involve adjustments to account balances to reflect the effects of budgetary transactions (i.e., gains and losses to accounts). Responses may differ in terms of source documents, types of entries, account codes, number of line items, dollar amounts, or similar characteristics of a clear-cut factual nature.

Examples of work:

- A. For an appropriated fund activity, the employee maintains annual budgetary records and files by appropriation, object class, and line item covering travel and transportation of the organization's employees. Work involves verifying the validity of travel and transportation documents and availability of funds, and recording obligations and expenditures in appropriate records to reflect the current status of funds in each account. Regardless of the volume of transactions handled, the same procedures normally apply.

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- B. For a revolving fund budget, the employee maintains an up-to-date record of sales, purchases, transfers, and reimbursements to the fund for support services (e.g., utilities) provided to customers of the fund (e.g., tenant activities). Support services typical of this level include electricity, heat, and telephone service.

Level 4-3 -- 150 points

In addition to those features present at lower levels of this factor, assignments at this level involve working with different and unrelated appropriated and/or revolving fund accounts, each of which is subject to different rules, regulations, and procedures. Generally, the assignments also include responsibility for a number of accounts, object classes, and line items of a diverse and different nature (e.g., supplies, services, revenue, equipment, contracts, grants, utilities, etc.). Where the work involves preparation of reports, it is often necessary to gather and consolidate information from a wide variety of management and budget documents (e. g., accounting records, payroll records, vouchers, bills, job order files, and workload reports) to prepare a completed report.

The decision concerning the type of information needed or the best source for the information depends upon such variables as the accounts, types of transactions, amounts of funds involved, purposes for which funds are used, and the rules for processing transactions, or the kind of report being prepared. A considerable volume of data may have to be extracted and rearranged, and object class data may have to be interpreted and reorganized to arrive at the desired end product.

The work requires the employee to identify and consider financial relationships among the various accounts serviced to locate those factors (e.g., procedures or other requirements) which affect the amount, availability, and use of funds. At this level the employee extracts and arranges budgetary data from a wide variety of forms and records based upon a general knowledge of the purpose or end product for which data is to be used.

Examples of work

- A. In an industrially funded (revolving fund) activity, the employee maintains extensive records by cost center on hours worked, standard charges, job orders, transfers, estimates, and reimbursements (payments) to the fund. Tasks performed include examination and verification of cost data, and detection of over or under obligation and net expenditures of funds on processing customer orders. Work is complicated by program changes, changes in cost factors, and variations in sources of funding and methods of payment. On a regular basis, the incumbent prepares reports on status of funds in assigned accounts and activities.
- B. In an appropriated fund activity, receives and processes budgetary transactions involving the division of funds among many different activities and accounts through an extensive system of allotments and sub-allotments. Examines funding documents, abstracts financial data, and processes and allocates funds among accounts by object class and line item. Adjusts budgetary accounts to reflect effects of obligations and expenditures, and notifies budget analysts and/or management officials of conditions which will result in overobligation of funds.
- C. The employee compiles and consolidates annual funding estimates submitted by subcomponents into a complete budget request covering the programs and employees of the employing organization. Organizes estimates by appropriation, object class, and line item in accordance with appropriate guidelines. Prepares required supporting documents. Funding requirements of subcomponents are characteristically stable from year to year. Where needed, the employee calculates adjustments to estimates by applying standard formulas or percentage rates determined by others.

FACTOR 5, SCOPE AND EFFECT

Scope and Effect covers the relationship between the nature of the work (i.e., the purpose, breadth, and depth of the assignment) and the effect of work products or services both within and outside the organization.

In General Schedule occupations, effect measures such things as whether the work output facilitates the work of others, provides timely services of a personal nature, or impacts on the adequacy of research conclusions. The concept of effect alone does not provide sufficient information to properly understand and evaluate the impact of the position. The scope of the work completes the picture, allowing consistent evaluations. Only the effect of properly performed work is to be considered.

Level 5-1 -- 25 points

Work involves the performance of routine, recurring tasks in collecting, arranging, coding, and recording budgetary data found in forms, reports, and work-sheets.

Information gathered and recorded by the incumbent is used by co-workers and others within the immediate employing office to process routine budgetary transactions or to prepare budget reports.

Level 5-2 -- 75 points

This level may be appropriate for many budget clerk and assistant positions, regardless of their location in the employing agency.

Employees at this level maintain detailed records of budgetary transactions (e. g., allotments, sub-allotments, obligations, expenditures, reimbursements, and transfers of funds) in the accounts of assigned activities. These records may take the form of ledgers, worksheets, or files which display the current status (i.e., availability and amount) of funds in each account by object class and line item. Work typically involves adjusting account balances to reflect the effects of budgetary transactions. Some positions at this level are responsible for the collection and organization of budgetary data for use in preparing recurring budget reports, or in consolidating budget estimates.

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Maintenance of records and worksheets affects the accuracy and reliability of budget estimates, allotments of funds for designated purposes, reports on budget execution, and/or evaluation of budgetary accomplishments and practices of others. Work also affects the timely availability of funds for line or administrative programs. Work may affect the accuracy of budgetary information furnished to program managers, or to fund granting and reviewing officials.

Level 5-3 150 points

Positions with this level of scope and effect are typically found in budget or program offices with responsibility for the overall review, coordination, and consolidation of budgetary activities of subordinate budget or program offices.

The purpose of the work is to consolidate, organize, and maintain an extensive system of budgetary information relating to accounts, appropriations, revolving funds, and reporting requirements. Work may also involve resolving procedural problems in the processing of budgetary transactions relating to the appropriation, obligation, reimbursement, or transfer of funds which could not be resolved by clerical personnel at lower levels within the organization.

In some positions the purpose of work is to compile, consolidate, organize, and coordinate the preparation and submission of the annual budget request for an organization and its subcomponents.

Work affects the quality, quantity, and accuracy of a significant portion of the budgetary data in the organization's records, and may also affect the timely distribution of allotments of funds to subordinate budget and program offices, or the submission of budget estimates covering annual operating expenses of an organization in field or headquarters location.

FACTOR 6, PERSONAL CONTACTS

This factor includes face-to-face contacts and telephone dialogue with persons not in the supervisory chain.

(NOTE: Personal contacts with supervisors are covered under Factor 2, Supervisory Controls.) Levels described under this factor are based on what is required to make the initial contact, the difficulty of communicating with those contacted, and the setting in which the contact takes place (e.g., the degree to which the employee and those contacted recognize their relative roles and authorities).

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Above the lowest level, points should be credited under this factor only for contacts which are essential for successful performance of the work and which have a demonstrable impact on the difficulty and responsibility of the work performed.

The relationship of Factors 6 and 7 presumes that the same contacts will be evaluated for both factors. Therefore, use the personal contacts which serve as the basis for the level selected for Factor 7 as the basis for selecting a level for Factor 6. Decisions by the employee concerning contacts (e.g., whom to contact, when and where contacts are made, and the methods of contact) must be consistent with the nature and purpose of contacts.

Level 6-1 -- 10 points

The employee has contacts on a regular basis with budget analysts and/or persons performing related budgetary activities within the immediate employing office. Normally, persons contacted are in the same or related work units, all of which are under the supervision of a budget officer or a management official with comparable responsibilities.

Level 6-2 -- 25 points

Contacts are with persons in the same Federal agency, but outside the immediate employing organization or office. People contacted are generally engaged in different functions, missions, and kinds of work (e. g., accounting, data processing, budget, program, and/or administrative personnel). Those contacted may be at different echelons within the agency (i.e., field, district, or regional offices; or headquarters level).

This level also includes routine contacts with persons engaged in budgetary work in other Federal agencies.

FACTOR 7, PURPOSE OF CONTACTS

In General Schedule occupations, purpose of personal contacts ranges from factual exchanges of information to situations involving significant or controversial issues and differing viewpoints, goals, or objectives. The personal contacts which serve as the basis for the level selected for this factor must be the same as the contacts which are the basis for the level selected for Factor 6.

Level 7-1 -- 20 points

The purpose of contacts is to obtain, clarify, or provide information concerning the status of funds in budgetary accounts (e.g., allotments, sub-allotments, obligations, and expenditures), and the procedures for obtaining, using, or replacing funds.

Level 7-2 -- 50 points

The purpose of contacts is to coordinate and provide advice or instructions on procedures for the preparation, maintenance, and submission of budgetary forms, schedules, and reports (e.g., budget estimates, quarterly reports on budget execution, or budget requests).

Contacts require persuading others to follow recommended methods, practices, and procedures, and to meet established deadlines.

FACTOR 8, PHYSICAL DEMANDS

The "Physical Demands" factor covers the requirements and physical demands placed on the employee by the work assignment. This includes physical characteristics and abilities (e.g., specific agility and dexterity requirements) and the physical exertion involved in the work (e.g., climbing, lifting, pushing, balancing, stooping, kneeling, crouching, crawling, or reaching). To some extent the frequency or intensity of physical exertion must also be considered; e.g., a job requiring prolonged standing involves more physical exertion than a job requiring intermittent standing.

Level 8-1 -- 5 points

The work is primarily of a sedentary nature, although the employee may occasionally carry light items such as books, files, and reports from one office to another. Typically, the work is performed while comfortably seated at a desk or table.

FACTOR 9, WORK ENVIRONMENT

The "Work Environment" factor considers the risks and discomforts in the employee's physical surroundings or the nature of the work assigned and the safety regulations required. Although the use of safety precautions can practically eliminate a certain danger or discomfort, such situations typically place additional demands upon the employee in carrying out safety regulations and techniques.

Level 9-1 -- 5 points

The work is normally performed in an office setting with no unusual risks or discomforts. The work area is properly heated, lighted, and ventilated.

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OPM BENCHMARK DESCRIPTIONS

BUDGET CLERK, GS--0561-04, BMK #1

Duties

Processes routine requests for allotments of funds to cover payment of employee salaries, benefits, overtime, travel, and related administrative expenses. Continually updates activity budget account records to reflect the effects of changes in the amount of funds available.

- Examines requests for allotments to verify that all necessary prior approvals and concurrences have been obtained, forms contain required information, organization budget procedures have been followed, and funds are available in the amount requested.
- Prepares a quarterly report on the status of funds in assigned activity accounts.
- Records obligations, expenditures, transfers of funds, and similar budgetary transactions and adjusts account balances to reflect changes.
- Extracts and/or consolidates numerical and financial information from a variety of related budget forms and documents (e.g., worksheets, schedules, and reports) for use by others.
- Notifies supervisor of immediate problems such as overages or shortages in assigned budget accounts.

Factor 1, Knowledge Required by the Position -- Level 1-3 -- 350 points

- Knowledge of local organizational guides, procedures, and regulations covering appropriated fund budget transactions is used to process requests for allotments of funds, obligations, expenditures, transfers, and related actions.
- Knowledge and skill in applying arithmetical concepts (e.g., addition, subtraction, multiplication, division, and percentages) are used to verify figures in requests for

allotments, ascertain that funds are available, and adjust account balances to reflect the obligation, expenditure, receipt, and transfer of funds.

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- Detailed knowledge of budgetary forms, documents, reports, and account codes is used to record, adjust, and extract data.
- Knowledge of the structure (object class and line item) of assigned activity budget accounts is used to locate, enter, and/or extract cost data.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 points

The supervisor outlines procedures for doing the work, work methods which are generally applicable, and guidelines to be followed. Changes in work methods and procedures (e.g., in processing requests for allotments or in maintaining budget files and records) are discussed with the employee in advance.

The employee independently carries out recurring assignments which involve extracting data or recording information on budget forms and worksheets, and resolving procedural problems in the routing and processing of budget transactions.

Completed work is spot checked by the supervisor or a designated co-worker for compliance with instructions and guidelines, and for agreement with related financial data and budgetary information.

Factor 3, Guidelines -- Level 3-2 -- 125 points

Guidelines consist of standard office procedures and regulations covering the processing and control of budget transaction is (e.g., allotments, sub-allotments, obligations, expenditures, and transfers of funds), and requirements for maintaining records of the status of funds in organization budget accounts.

The employee uses judgment in locating and selecting the proper procedures for processing transactions, recording information, and checking availability of funds.

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Factor 4, Complexity-Level 4-2 -- 75 points

The work consists of extracting, compiling, verifying, and summarizing numerical and statistical budgetary information (e.g., benefits, overtime, and related costs) in related forms and documents furnished by activities in connection with the budget process (e.g., requests for allotments, payroll numbers, and reports on budget obligations and expenditures). The employee also maintains office records showing status of funds by organization, object class, and line item for assigned budget accounts.

The employee checks the accuracy of totals, subtotals, and percentages in account records.

Decisions concerning the processing of requests for allotments require comparing amounts requested with account balances by object class and line item. Funds to be certified are usually within a single appropriation or, if more than one appropriation, are subject to the same rules, regulations, and procedures.

Decisions require arithmetical calculation of totals, subtotals, and/or percentages when extracting and comparing data from related forms, schedules, and worksheets. Additions, deletions, and/or corrections are made to account balances as the result of allotments, obligations, and expenditures of a recurring nature.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

The purpose of work is to process routine requests for allotments of funds for administrative purposes (e.g., employee salaries, travel, and benefits), and to keep track of changes in the status of funds available in related organization budget accounts as obligations and expenditures occur. Work products, such as facts and figures, serve as a basis for budget estimates and recommendations prepared by others. Prompt processing of requests for allotments enables activity managers to obtain needed personnel and services on a timely basis.

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Factor 6, Personal Contacts -- Level 6-2 -- 25 points

Contacts are with specialists in accounting, budgeting, data processing, payroll, personnel, and transportation offices of the employing agency.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

Contacts are made for the purpose of obtaining and/or providing information concerning the status of funds in organization budget accounts and related obligations, expenditures, and allotments.

Factor 8, Physical Demands -- Level 8-1 -- 5 points

The work is sedentary. Work is usually performed while seated comfortably at a desk.

Factor 9, Work Environment -- Level 9-1 -- 5 points

Work is performed in an adequately heated, lighted, and ventilated e.

TOTAL POINTS -- 805

BUDGET ASSISTANT, GS-0561-05, BMK #1**Duties**

Checks the accuracy of funding documents and continually updates records of status of funds for assigned revolving fund budget accounts to reflect effects of budgetary transactions.

- Reviews documents such as vouchers, purchase requests, work orders, and contractor invoices to assure agreement of budgetary account codes and dollar amounts, and compliance with regulations and procedures.
- Compares job orders, work orders, and requests for funds with account balances to assure that funds are available to cover transactions. Checks for closed accounts with unobligated balances.
- Adjusts account balances to reflect effects of allotments, transfers, obligations, expenditures, and other actions which change the amount of funds available in accounts for use. Reports apparent surpluses or shortages of funds to supervisor.
- Provides information about budget procedures and status of funds to local program managers, accounting personnel, and contractor representatives.
- Prepares recurring reports on account balances and status of funds.

Factor, 1, Knowledge Required by the Position -- Level 1-3 -- 350 points

- Knowledge of budgetary procedures and regulations to process requests for obligations, expenditures, and allotments of funds, and to process transfers and reimbursements of funds.
 - Knowledge of assigned account, object class, and line item codes to assure appropriate identification and verify that sufficient funds are available to cover purchase requests and work orders, and to register changes in availability of funds.
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- Knowledge of budgetary documents, reports, and records to recognize and process adjustments to accounts reflecting net gains or losses to accounts.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 points

The supervisor provides general instructions on the processing of transactions which are covered by guides available to the employee and on special projects.

The employee carries out continuing assignments by processing work orders, purchase orders, and other forms and documents associated with the budgetary process and on own initiative makes adjustments to account records to reflect the effects of changes in status of funds. The

employee consults the supervisor for guidance on transactions involving over- or under-obligation of funds, or which are not covered by guide-lines.

The supervisor spot checks account balances and other completed work for accuracy and agreement with overall fund balances.

Factor 3, Guidelines -- Level 3-2 -- 125 points

Established procedural and regulatory guides are readily available in the form of organizational budget manuals, parts and equipment price lists, instructions for processing work orders and purchase requests, and written procedures for maintaining and adjusting budget account records.

The employee uses judgment in selecting the appropriate references and procedures for use in processing different types of budgetary transactions (i.e., transfers, reimbursements, and obligations of funds).

The employee recognizes and refers to the supervisor or a higher- graded co-worker those transactions which are not specifically covered by the guides normally used.

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Factor 4, Complexity -- Level 4-3 -- 150 points

The work involves reviewing extensive and detailed cost data (e.g., in vouchers, work orders, purchase requests, and reimbursable contracts) for accuracy and conformance to budgetary regulations. Errors must be adjusted and dollar amounts verified with principal suppliers, budget analysts, management officials, accounting personnel, and contractors.

Work is complicated by variations in the type, amount, scheduling, and sequence of budgetary transactions required to process funding actions. Compilation of work order and cost data to reflect status of funds often involves cross-checking many accounts covering up to an entire fiscal year. Work is complicated by the fact that separate accounts are subject to different procedures, processes, regulations, and formats.

Assigned accounts represent the full range of revolving fund transactions handled by the employing office.

The employee is also responsible for tracking work orders in progress to prevent over- or under-obligation of funds, and for notifying proper management and budget officials well in advance of apparent violations.

The work requires identification of the type of transaction and relationships among many different accounts to assure that proper procedures are followed and all gains and losses are properly recorded in affected accounts.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

The work involves carrying out detailed procedures for checking funding documents and recording the effects of budgetary transactions in specific account records by object class and line item. Procedures and work products constitute a discrete segment of the broader analytical work performed by budget analysts.

Records of status of funds maintained by the employee are used by others to determine whether to approve, disapprove, or modify requests for funds, and to develop budget estimates.

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Factor 6, Personal Contacts -- Level 6-2 -- 25 points

The employee has telephone and occasionally face-to-face contacts with local program managers, accountants, accounting technicians, voucher examiners, and representatives of private industry contracting firms.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

The purpose of contacts with accounting technicians, accountants, program managers, and contractor representatives is to exchange information about the amount, status, and availability of funds to support purchase requests and work orders.

Factor 8, Physical Demands -- Level 8-1 -- 5 points

Work is performed while seated at a desk. The employee occasionally stoops and bends when searching for records and files.

Factor 9, Work Environment -- Level 9-1 -- 5 points

Work is performed in a partitioned cubicle within a well lighted and ventilated office.

TOTAL POINTS -- 880

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BUDGET ASSISTANT, GS-0561-06, BMK #1

Duties

- Serves as a source of budgetary information for a wide variety of appropriated fund and reimbursable travel and transportation accounts.
- Provides up-to-date budgetary information on a wide variety of guidelines and procedures applicable to appropriated and industrially funded accounts.
- Resolves problems in processing nonstandard transactions; i.e., those not subject to resolution by lower-graded budget clerks and assistants. Applies a thorough knowledge of established guidelines and procedures in suggesting alternative means of obtaining/using available funds.

- Processes and records billing invoices. Determines appropriations to be charged by object class and line item, and chargeable fiscal year, and forwards invoice to appropriate accounting office for payment.
- Prepares extensive and complicated budget reports showing current status of funds in accounts managed by employing office.
- Extracts, compiles, and summarizes unrelated workload and cost data used by others in preparing budget estimates.
- Adjusts a wide variety of appropriated fund and industrially funded accounts to reflect effects of budgetary transactions (i.e., obligations, expenditures, transfers, and reimbursements).

Factor 1, Knowledge Required by the Position -- Level 1-4 -- 550 points

- Detailed knowledge of procedures and regulations covering the processing of a wide range of budgetary transactions under appropriated fund and reimbursable accounts is used to process and extract budgetary data from a variety of forms, documents, and reports (e.g., work orders, vouchers, and accounting records). Knowledge is also applied to resolve problems in balancing accounts, adjust discrepancies, develop control records, verify the accuracy of budgetary data, adjust dollar amounts of accounts by line item and object class, and prepare reports on status of funds.

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- Knowledge of funding limitations and policies to notify others of possible violations of procedural and regulatory requirements.

Factor 2, Supervisory Controls -- Level 2-3 -- 275 points

The employee works under the supervision of a budget officer who establishes general priorities and deadlines for processing budgetary transactions, and preparing recurring and special, one-time reports.

The employee is responsible for independently choosing the proper methods and procedures to be followed in processing the full range of appropriated and revolving fund transactions in assigned accounts, and for following up on all actions to assure they are properly completed. The employee independently resolves problems in the work which are covered by established guides and instructions for the work. This includes advising managers and their staffs on alternate means of obtaining and/or using funds. The employee also determines when to inform management of problems in accounts.

Completed work (i.e., account balances, allotments, records of transfers and reimbursements, approved work orders, and status of funds reports) is spot checked by the supervisor for agreement with overall funding levels. Work methods used by the employee are not reviewed in detail so long as account balances are in agreement.

Budgetary problems of a precedent-setting nature, or work situations which are not clearly covered by instructions or guides available to the employee are referred to the supervisor for resolution.

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Completed work is reviewed by the supervisor or a budget analyst for conformance with accepted budgetary requirements.

Factor 3, Guidelines -- Level 3-2 -- 125 points

Work is performed in accordance with established policies and procedures in agency budget manuals, travel and transportation regulations, and office directives.

The employee is responsible for selecting the applicable procedures and forms, object class and line items, and budget codes, and for adjusting account balances to reflect the effects of expenditures, reimbursements, or other changes in funding.

The employee recommends alternate processes and procedures for obtaining funds when funding is not available through regular channels.

Factor 4, Complexity -- Level 4-3 --150 points

The work involves processing a wide variety of budgetary transactions and compiling status of funds reports for appropriated and industrially funded activities and accounts. Work requires identifying the type of transaction; extracting, compiling, and verifying cost and workload data; computing and adjusting account balances; preparing required budgetary forms and records; submitting budgetary documents through proper channels; advising managers on procedures to be followed in obtaining and spending funds; and informing managers of status (availability) of funds in specific accounts.

The employee determines how each budgetary transaction should be processed in accordance with available guidelines and instructions, and adjusts account balances to reflect net gains and losses. The employee decides at each stage of the transaction whether proper procedures are being followed.

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There are a wide variety of appropriated and revolving fund transactions, which require the incumbent to identify and adjust balances in related accounts (e.g., salaries, overtime, and travel) and utilities and work order estimates.

Work also requires identifying and reporting the source of obvious over- or under-obligations of funds.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

Work involves continually gathering budgetary data to update records of obligations, expenditures, and reimbursements in office records and files. The employee applies specific budgetary procedures in computing account balances and making adjustments to records.

Budgetary information maintained by the employee is used by budget analysts as the basis for developing budget estimates and annual work plans, and allocating funds among program areas. Work indirectly affects the accuracy of budget estimates and availability of funds for transportation and travel.

Factor 6, Personal Contacts -- Level 6-2 -- 25 points

The incumbent has regular telephone contacts with budget analysts, accountants, management, and support personnel in field and headquarters locations of other agency components.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

The purpose of contacts is to exchange information about the amount and status of funds in assigned budget accounts.

Contacts are also for the purpose of providing specific information on procedures to be followed in processing transactions involving obtaining and/or using funds (e.g., allotments, transfers, reimbursements, obligations, and expenditures).

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Factor 8, Physical Demands -- Level 8-1 -- 5 points

The work requires prolonged periods of sitting at a desk while operating calculators and remote retrieval devices. There is occasional walking and standing to consult with personnel in other offices within the building. The incumbent lifts files and data reports weighing less than 10 pounds.

Factor 9, Work Environment -- Level 9-1 -- 5 points

The work is performed in a clean, well-lighted, and properly air conditioned office.

TOTAL POINTS -- 1230

BUDGET ASSISTANT, GS-0561-07, BMK #1

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Duties

Consolidates budget estimates covering projected annual operating expenses for an organization and its components into proper format for submission to fund granting and reviewing authorities within the agency.

- Coordinates the timely submission of budget estimates by line program managers and staff officials in subcomponents.
 - Reviews estimates to assure that the amounts requested are within established guidelines. Persuades managers to revise estimates which do not conform to established guidelines.
 - Prepares all forms and documents required to transmit the organization's annual budget request to fund reviewing and granting authorities.
 - Consolidates budget estimates from local program and administrative activities and organizes budget data according to appropriation, account, object class, and line item code.
 - Prepares recurring and special summary reports on specific areas of the budget as requested by the supervisor.
 - Adjusts figures in budget accounts to reflect changes in the type and amount of funding approved (e.g., increases in General Schedule salaries) by applying standard percentage adjustments.
 - Consolidates and arranges estimates in proper form by appropriation account, identifying code, object class, and line item for submission to fund granting authorities. Enters data on required supplemental forms by account code and appropriation number, and maintains related files and documents.
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- Determines the percentage difference of amounts requested by comparison against prior year expenditures and cross-checks the overall accuracy of total estimates across accounts, object classes, and line items.
 - Provides information and guidance to line managers and staff officials on procedures, forms, and documentation required to support budget estimates and requests. Notifies managers of new or revised guidelines for the preparation of estimates.

Factor 1, Knowledge Required by the Position -- Level 1-4 -- 550 points

The position requires the following knowledges and skills:

- Detailed knowledge of local and higher echelon budget procedures, forms, formats, documents, reports, and related requirements to compile and organize the annual budget request for the employing organization.

- Detailed knowledge of the structures of appropriation accounts, object classes, and line items of the organization's program and administrative budget to identify and cross-check the agreement, accuracy, and completeness of budget estimates submitted by organizational components.
- Knowledge of the organization's mission, functions, program, and administrative activities to relate estimates to established budget categories.
- Knowledge of procedures, regulations, and deadlines established by higher echelons in the agency to prepare supplementary guidance concerning the form of budget estimates submitted at the local level.
- Detailed knowledge of the structure of the employing organization's administrative and program budget accounts to adjust records in accordance with changes in funding levels in approved annual budgets.

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Factor 2, Supervisory Controls -- Level 2-3 -- 275 points

The employee works directly for an official who is responsible for the provision of administrative and financial support to the organization's program and staff offices. The supervisor provides general information about new priorities and deadlines, and changes in reporting requirements.

The employee independently compiles, consolidates, coordinates, and organizes the submission of the budget request covering the organization's projected annual program and administrative expenses. The employee is fully responsible for the timeliness, arithmetical agreement, and procedural adequacy of all forms and documents required to support the budget request.

Completed budget requests are reviewed by the supervisor to assure that major areas of budgetary concern are addressed, and that all necessary clearances and endorsements have been obtained. The employee usually responds directly to inquiries from fund reviewing and granting authorities concerning procedures and requirements for preparing estimates and requesting funds.

Factor 3, Guidelines -- Level 3-3 -- 275 points

The employee must be familiar with a wide variety of procedural instructions and regulatory requirements issued by the local organization and higher echelons within the employing agency. Guidelines regularly applied in the work are of a general nature and cover program and administrative expenses in the budget of the employing organization. Guides relating to the preparation and submission of budget estimates and requests cover such topics as: forms, formats, procedures, deadlines, reporting requirements, and recordkeeping requirements.

The employee exercises judgment in interpreting and applying guidelines for compiling, consolidating, organizing, preparing, and documenting budget requests for submission to the next higher echelon. The employee advises on and interprets procedural requirements to line managers and staff officials, and develops supplementary instructions covering reporting requirements and deadlines for issuance at the local level. Based upon extensive experience in the work, the employee recommends modifications and drafts revisions to local guidelines such as those on budget estimates, reports, and processing of funding requests.

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Factor 4, Complexity -- Level 4-3 -- 150 points

The work consists of identifying, compiling, consolidating, checking, verifying, and organizing a wide variety of detailed budgetary data relating to different appropriation accounts, object classes, and line items covering program and administrative expenses. The employee chooses the proper guidelines and sequence of procedures to be followed in compiling and submitting the budget request.

Difficulty is encountered in identifying the exact nature and category of estimates provided by organizational subunits; grouping and organizing funding requested under the proper account code; and cross-checking the agreement of information and numerical estimates in related accounts, forms, and documents. Difficulty is also encountered in interpreting guidelines for application to situations which are not specifically covered by existing procedures and regulations, and in developing supplementary procedural guidance.

The structures of accounts and functions covered by the program budget are characteristically stable from one year to the next. Variations in the administrative budget usually occur through across-the-board percentage adjustments in salaries, per diem, or benefits. The employee applies standard formulas in calculating or adjusting program funding.

Factor 5, Scope and Effect -- Level 5-3 -- 150 points

Work involves compiling, consolidating, and organizing the annual budget estimate for what is primarily a single-mission organization in a field location. Duties are performed in accordance with procedural and regulatory instructions issued at higher echelons within the employing agency.

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Work affects the accuracy, timely submission, adequacy, and acceptability of annual budget estimates covering the program and administrative activities conducted by the organization and its components. Work also affects the timely availability of funds to continue the conduct of mission-oriented functions in a field location.

Factor 6, Personal Contacts -- Level 6-2 -- 25 points

Contacts are with line managers, supervisors, and staff officials in serviced activities of the employing organization, and with staff budget analysts at the next echelon in the employing agency.

Factor 7, Purpose of Contacts -- Level 7-2 -- 50 points

Contacts with line managers and staff specialists are for the purpose of coordinating the timely submission of information needed to compile program and administrative budget estimates for inclusion in the annual budget request. Contacts also involve persuading those contacted to check the accuracy, codes, and format of estimates submitted, and to revise estimates to conform to established staffing ceilings, program requirements, and milestones in the budget cycle.

Factor 8, Physical Demands -- Level 8-1 -- 5 points

The work is sedentary. Duties regularly involve carrying light items such as files, computer printouts, and looseleaf notebooks for short distances. No special physical abilities are required to perform the work.

Factor 9, Work Environment -- Level 9-1 -- 5 points

Work is performed in an office with easy access to telephones, files, calculators, and a remote data terminal. The workplace is adequately heated, lighted, and ventilated.

TOTAL POINTS -- 1485